10

15

20

5

## ABSTRACT OF THE DISCLOSURE

A nitride-based semiconductor element having excellent element characteristics is obtained by obtaining a nitride-based semiconductor layer having excellent crystallinity without performing a long-time etching process. This nitride-based semiconductor element comprises a mask layer, having a recess portion, formed on a substantially flat upper surface of an underlayer to partially expose the upper surface of the underlayer, a nitride-based semiconductor layer formed on the exposed part of the underlayer and the mask layer while forming a void on the recess portion of the mask layer, and a nitride-based semiconductor element layer, formed on the nitride-based semiconductor layer, having an element region. Thus, the nitride-based semiconductor layer is formed while forming the void on the recess portion of the mask layer when laterally grown on the mask layer, whereby strain of the laterally grown nitride-based semiconductor layer is so relaxed that the nitride-based semiconductor layer is improved in crystallinity. The underlayer is formed in a substantially flat shape, whereby no etching may be performed over a long time dissimilarly to a case of forming recess portions on an underlayer consisting of a nitride-based semiconductor or the like.